

SECTION VII--SHERIFF'S ACCOUNTING RECORDS

SHERIFF'S ACCOUNTING RECORDS

The accounting records maintained by the sheriff should provide an accurate accounting of all collections and disbursements made by the sheriff in his official capacity. The fees and traveling expenses chargeable by the sheriff are specified for the most part by SDCL 7-12-18, and SDCL 7-12-19.1 requires the sheriff to keep a record of all fees collected and remit the fees to the county treasurer prior to the fifteenth day of the following month.

The following accounting records and source documents should be maintained, as a minimum by the sheriff:

I. CASH

- (a) A sheriff's checking account or an agency fund in the County Auditor's office should be established instead of combining public funds with the sheriff's personal account. The checking account should be reconciled monthly.

II. RECEIPTS

- (a) Duplicate prenumbered receipts must be written for all money received whether deposited or not. All receipts must be individually recorded in the Combined Receipt and Disbursement Journal.
- (b) If individual records are kept by a jailer, for example, of each prisoner, a system consisting of at least a log should be maintained to account for money and personal items received and returned. The other alternative would be to record receipts and disbursements through the Combined Receipt and Disbursement Journal.
- (c) Other money held in trust should be deposited in the checking account or with the county treasurer in an agency fund and recorded in the formal records.

III. DISBURSEMENTS

- (a) If a checking account is maintained by the sheriff to account for cash, prenumbered checks should be used as a posting reference.
- (b) If cash is received and remitted to another party by cash and not through the sheriff's checking account, the receipt number of the party disbursed to should be used as the posting reference.

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For Example:

T1101 = Receipt No. 1101 issued by the Treasurer
C 180 = Receipt No. 180 issued by the Clerk of Courts

- (c) No disbursements should be made in the form of cash, but all should be made through the sheriff's checking account.

IV. COMBINED RECEIPT AND DISBURSEMENT JOURNAL (OPTION NO. 1)

- (a) Receipt documents are posted numerically and their corresponding disbursement document is entered on the same line in the journal; which journal then also serves as an accounts payable journal.
- (b) Extra space can be provided in this journal to make reference to such items as complaint number, sheriff's return number and checking account balance. Columns can be established as needed to account for as many specific types of cash received.
- (c) Individual receipts from this journal are posted to the individual accounts receivable ledgers and the monthly totals of applicable receipts are posted to the accounts receivable control record.
- (d) If disbursements are made and represent a previous month's collection; the disbursement should be recorded in the month made and should also be referenced on the journal next to the applicable receipt posting reference.

V. COMBINED RECEIPT AND DISBURSEMENT JOURNAL (OPTION NO. 2)

- (a) Receipt and disbursement documents are individually posted by type and in numeric and chronological order.
- (b) This record does not serve as an accounts payable journal. Individual receipt and disbursement documents are posted to both the accounts payable and accounts receivable ledgers.

VI. INDIVIDUAL ACCOUNTS RECEIVABLE LEDGER AND CONTROL

- (a) This document actually represents two records in one. the first part represents a numerical listing of sheriff returns which involve money to be collected (billings) and the collection of billings to generate an individual accounts receivable total. the actual sheriff returns should be numerically filed.

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The second part represents a recap or total monthly billings less monthly collections (taken from the Combined Receipt and Disbursement Journal) to generate a monthly control of total accounts receivable.

The individual accounts receivable ledger (first part) should be added monthly and compared with the control (second part). This reconciling procedure will protect you from posting errors.

VII. INDIVIDUAL ACCOUNTS PAYABLE LEDGER AND CONTROL

- (a) This record controls the amount of cash on hand which has not been disbursed. this monthly balance should equal the reconciled checkbook balance plus available cash by name on hand at month end. this reconciliation should be performed monthly.
- (b) All receipt and disbursement journal entries from the Combined Receipt and Disbursement Journal (Option No. 2) should be posted in this record.
- (c) If the receipt and disbursement journal (Option No. 1) is used, the accounts payable ledger will only represent the monthly control because the individual balances are already recorded.

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COMBINED RECEIPT AND DISBURSEMENT JOURNAL (OPTION NO. 1)

Date	Name	Sheriff Return No.	Rec #	Dist #	Total Rec Amount	Total Disb Amount	Checking Account		Executions		Sheriff Fees		Misc. Accounts		
							Rec	Disb	Rec	Disb	Rec	Disb	Descript	Rec	Disb
1-20	Jones/Treas	1	102	229	\$100	\$100	\$100	\$100	\$100	\$100					
1-21	Adams/Treas	2	D25	T1601	\$15	\$15					\$15	\$15			
1-22	Johnson/Treas	3	103		\$100		\$100		\$100						
1-23	Okel/Clerk of Ct	5	104	C180	\$200	\$200							Deposit	\$200	\$200
					\$415	\$315	\$200	\$100	\$200	\$100	\$15	\$15		\$200	\$200

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COMBINED RECEIPT AND DISBURSEMENT JOURNAL (OPTION NO. 2)

Date	Name	Sheriff Return No.	Rec #	Dist #	Total Rec Amount	Total Disb Amount	Checking Account			Executions		Sheriff Fees		Misc. Accounts		
							Rec	Disb	Balance	Rec	Disb	Rec	Disb	Descript	Rec	Disb
1-20	Jones	1	102		\$100		\$100		\$100	\$100						
1-21	Adams	2	D25		\$15				\$100			\$15				
1-22	Johnson	3	103		\$100		\$100		\$200	\$100						
1-23	Okel	5	104		\$200				\$200					Deposit	\$200	
1-23	Treasurer	1		229		\$100		\$100	\$100		\$100					
1-23	Treasurer	2		T1601		\$15			\$100				\$15			
1-23	Clerk	4		C180		\$200			\$100					Deposit		\$200
					\$415	\$315	\$200	\$100		\$200	\$100	\$15	\$15		\$200	\$200

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INDIVIDUAL ACCOUNTS RECEIVABLE LEDGER AND CONTROL

INDIVIDUAL ACCOUNTS RECEIVABLE LEDGER

Sheriff Return Number	Name	Billing	Collection	Accounts Receivable Balance	Receipt Number	Case Number
1	Jones	\$100.00	\$100.00	\$0.00	103	501
2	Adams	15.00	15.00	0.00	D25	510
3	Johnson	100.00	100.00	0.00	103	511
4	Smith	50.00	0.00	50.00		517
5	Okel	200.00	200.00	0.00	104	515

ACCOUNTS RECEIVABLE CONTROL

<u>Month</u>	<u>Total Billings</u>	<u>Total Collections</u>	<u>Balance</u>
January 1, 20XX			\$0.00
January	\$465.00	\$415.00	50.00
February			
March			
April			
May			
June			
July			
Balance of Year on Following Lines			

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INDIVIDUAL ACCOUNTS PAYABLE LEDGER

Date	Name	Receipt	Receipt	Disburse	Disbursement	Accounts
		Number	Amount	ment Reference	Amount	Payable Balance
1-20	Jones	102	\$100.00	229	\$100.00	\$0.00
1-21	Adams	D25	15.00	t1601	15.00	0.00
1-22	Johnson	103	100.00			100.00
1-23	Okel	104	200.00	C180	200.00	0.00

ACCOUNTS PAYABLE CONTROL

<u>Month</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
January 1, 20XX			\$0.00
January	\$415.00	\$315.00	100.00
February			
March			
April			
May			
June			
July			
Balance of Year on Following Lines			